## **IMPORTANT**

THIS FORM IS TO BE USED BY **CORPORATE TAXPAYERS** ONLY FOR PAYMENT OF INCOME TAX AND/OR NET WORTH TAX TENTATIVELY DETERMINED TO BE DUE.

## **INSTRUCTIONS for Form IT-560C**

When a taxpayer receives an automatic extension of time in which to file a Federal return, Georgia will honor that extension. No penalty for late filing will be assessed if the Georgia return is filed by the extended due date of the Federal return. The extension is for filing the return and does not extend the time for paying the tax. The tax must be paid by the statutory due date. An extension of time for filing does not relieve the taxpayer of liability for interest or penalty for late payment of tax.

- 1. This form is to be used to submit any payment of tax when an extension is requested or in force.
- 2. The amount paid with this form should be claimed on the completed return as credits and payments.
- 3. This form must be submitted with remittance to pay at least 90% of the tax that will be due as reflected on the final return. If 90% of the tax is not paid by the original due date of the return, a penalty of 1/2 of 1% per month of the tax due will be assessed as a late payment penalty. The addition of this penalty does not relieve the taxpayer of liability for interest due on the unpaid balance of tax.
- 4. The amount paid is to be credited as a payment on the liability that may be due as reflected by the completed return. Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

If you have any questions call: (404) 417-2469

Make check payable to: Georgia Income Tax Division (Include FEI Number on check)
Mail the completed IT-560C with remittance to:
Georgia Department of Revenue
P.O. Box 740317
Atlanta, GA 30374-0317

DO NOT mail this entire page. Cut along dotted line and mail only coupon and payment DO NOT STAPLE, PAPER CLIP. PLEASE REMOVE ALL CHECK STUBS

IT-560 C (rev. 6/03) FOR CORPORATION Payment of Income Ta and/or Net Worth Tax to determined to be due 2003			ong dott		Geo P.O. Atlar	Box 74 nta, GA	partment of Revenue
	Corporate Income Tax	Net Wo	rth Tax	New Corporation	Address Cha	ange	Name Change
FEI Number	Income Tax Year (mm/dd/yy)	Vendor Code <b>N/A</b>	Former N	ame if Applicable			
Current Name (Type or print plainly the exact Corporation Name)				Signature of Officer or Age	ent Title		Date
Business Address			City			State	Zip Code
DO	NOT STAPLE OR PAPER CI	LIP. REMOVE	ALL CHE	CK STUBS Amount F	Paid \$		